Provided further that where for any reason a Bill as aforesaid does not become law within six months from the date of its introduction in the Legislature, the notification shall cease to have effect on the expiration of the said period of six months.

(2) Any reference to the rate of tax made under this Act shall be considered as relating to the rate of tax as for the time being amended in exercise of the powers conferred by sub-section (1).

24. *Repeal and saving.*—(1) The Tamil Nadu Tax on Luxuries in Hotels and Lodging Houses Ordinance, 1980 (Tamil Nadu Ordinance 7 of 1980) is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken (including any penalty imposed) under the said Ordinance, shall be deemed to have been done or taken under this Act.

I certify that this is a Money Bill.
Fort St. George, Madras
26th February 1981.

இணைப்பு VI

[60 ஆம் பக்கத்தில் இனம் 6 (4)-க்கான அடிக்குறிப்பைக் காண்க.]

L.A. Bill No. 1 of 1981.

(As passed by the Assembly.)

A Bill further to amend the Sales tax in force in the State of Tamil Nadu.

Be it enacted by the Legislature of the State of Tamil Nadu in the Thirty-second Year of the Republic of India as follows :—

1. *Short title and commencement.*—(1) This Act may be called the Tamil Nadu Sales Tax Laws (Amendment and Repeal) Act, 1981.

(2) (i) Sub-clause (*a*) of clause (1) of section 2 shall be deemed to have come into force on the 29th October 1980.

(ii) Sub-clause (*b*) of clause (1) of section 2 shall be deemed to have come into force on the 1st November 1980.

(iii) Sub-clauses (*d*) and (*f*) of clause (1) of section 2 shall be deemed to have come into force on the 17th December 1980.

(iv) Sub-clause (*e*) of clause (1) of section 2 shall be deemed to have come into force on the 31st December 1980.

(v) Sub-clause (*g*) of clause (1) of section 2 in so far as it relates to item 150, shall be deemed to have come into force on the 6th October 1980 and in so far as it relates to item 151 to 158 (both inclusive) shall be deemed to have come into force on the 1st November 1980.

(vi) Clause (2) of section 2 and the other sections of the Act shall be deemed to have come into force on the 1st November 1980.

2. *Amendment of Tamil Nadu Act* 1 *of* 1959.—In the Tamil Nadu General Sales Tax Act, 1959 (Tamil Nadu Act 1 of 1959),—

(1) in the First Schedule,—

(*a*) in item 6, for the entries in column (2), the following entries shall be substituted, namely :—

" Cinematographic equipment including cameras, projectors, sound recording and reproducing equipment, lenses, films, arc carbon or cinema carbon and parts and accessories required for use therewith. " ;

(*b*) items 35, 47, 47-A and 72 and the entries relating thereto shall be omitted;

(*c*) item 67 and the entries relating thereto shall be omitted ;

(*d*) item 87 and the entries relating thereto shall be omitted;

(*e*) in the entries in column (2) against item 119 in column (1), for the expression " Bolts and nuts ", the expression " Bolts, rivets and nuts " shall be substituted;

(*f*) for item 126 and the entries relating thereto, the following items and entries shall be substituted, namely :—

"126	Rubber latex compound and rubber products, namely:— (i) Latex foam sponge. (ii) Plates, sheets and strips unhardened, whether vulcanized or not and whether combined with any textile material or otherwise. (iii) Piping and tubing of unhardened vulcanized rubber. (iv) Transmission, conveyor or elevator belts or belting of vulcanized rubber, whether combined with any textile material or otherwise.	At the point of first sale in the State	9".

(*g*) After item 149 and the entries relating thereto, the following items and entries shall be added, namely:—

"150	Articles of food and drink, sold to customers in Three Star, Four Star and Five Star Hotels as recognised by Tourism Department, Government of India, whether such articles are meant to be consumed in the premises or outside.	At the point of first sale in the state	10
151	Petrol	Do.	5
152	Aviation Fuel	Do.	7
153	High Speed Diesel Oil ..	Do.	9
154	Light Diesel Oil	Do.	9
155	Kerosene	Do.	8½
156	Lubricating oils (not otherwise provided for in this Act), quenching oils and greases.	Do.	8
157	All kinds of mineral oils (other than those falling under item 156 of this Schedule and under item 3 A of the Second Schedule and not otherwise provided for in this Act) including furnance oil.	Do.	8
158	Asphalt (Bitumen)	Do.	8
159	Fuel gas including liquefied petroleum gas	Do,	5

Explanation I.—For the purpose of items 151 to 159, a sale by one oil company to another oil company shall not be deemed to be the first sale in this State and accordingly any sale by one oil company to any other person (not being an oil company) shall be deemed to be the first sale in the State.

Explanation II.—For the purpose of Explanation I, " Oil company " means,—

" (*a*) the Madras Refineries Limited;

(*b*) the Indian Oil Corporation Limited;

(*c*) the Bharath Petroleum Corporation Limited;

(*d*) the Hindustan Petroleum Corporation Limited and includes any other oil company notified in this behalf by the Government in the *Tamil Nadu Government Gazette.* " ;

(2) in the Third Schedule, item 1 and the entries relating thereto shall be omitted.

3. *Amendment of Tamil Nadu Act* 14 *of* 1970.—In the Tamil Nadu Additional Sales Tax Act, 1970 (Tamil Nadu Act 14 of 1970),—

(1) section 3 shall be omitted;

(2) in section 3-A.—

(*a*) in the marginal heading, the words " importer or wholesale dealer " shall be omitted;

(*b*) the words " importer or wholesale dealer " in both the places where they occur shall be omitted;

(*c*) the expression " or sub-section (2) of section 3, as the case may be " shall be omitted;

(*d*) in the second proviso, the expression " or sub-section (3) of section 3 " shall be omitted.

4. *Amendment of Tamil Nadu Act* 24 *of* 1971.—In the Tamil Nadu Sales Tax (Surcharge) Act, 1971 (Tamil Nadu Act 24 of 1971),—

(*a*) section 4 shall be omitted;

(*b*) in section 6, the expression " and the Tamil Nadu Sales of Motor Spirit Taxation Act, 1939 (Tamil Nadu Act VI of 1939) " shall be omitted.

5. *Repeal of Tamil Nadu Act VI of* 1939.—The Tamil Nadu Sales of Motor Spirit Taxation Act, 1939 (Tamil Nadu Act VI of 1939) (hereinafter in this section referred to as the said Act), is hereby repealed.

(2) The repeal by sub-section (1) of the said Act shall not affect—

(i) the previous operation of the said Act or anything duly done or suffered thereunder; or

(ii) any right, privilege, obligation or liability acquired, accrued or incurred under the said Act; or

(iii) any fine, penalty, forfeiture or punishment incurred in respect of any offence committed against the said Act; or

(iv) any investigation, legal proceeding or remedy in respect of any such right, privilege, obligation, liability, fine, penalty, forfeiture or punishment as aforesaid;

and any such investigation, legal proceeding or remedy may be instituted, continued or enforced and any such fine, penalty, forfeiture or punishment may be imposed as if this Act had not been passed and as if the said Act and the rules made thereunder had continued in force.

(3) Notwithstanding anything contained in sub-section (1), any application, appeal or other proceeding made or preferred to any officer or authority under the said Act and pending on the commencement of this Act shall be disposed of by such officer or authority before whom such application, appeal or other proceeding is pending as if this Act had not been passed and as if the said Act and the rules made thereunder had continued in force.

6. *Repeal and saving.*—(1) The Tamil Nadu Sales Tax Laws (Amendment and Repeal) Ordinance, 1980 (Tamil Nadu Ordinance 8 of 1980), is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the Sales Tax Laws as amended by the said Ordinance shall be deemed to have been done or taken under the Sales Tax Laws as amended by this Act.

I certify that this is a Money Bill.

Fort St. George,
Madras,
26th February 1981.

K. RAJARAM,
Speaker,
Tamil Nadu Legislative Assembly.

TAMIL NADU LEGISLATIVE ASSEMBLY
வாய்மையே வெல்லும்
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